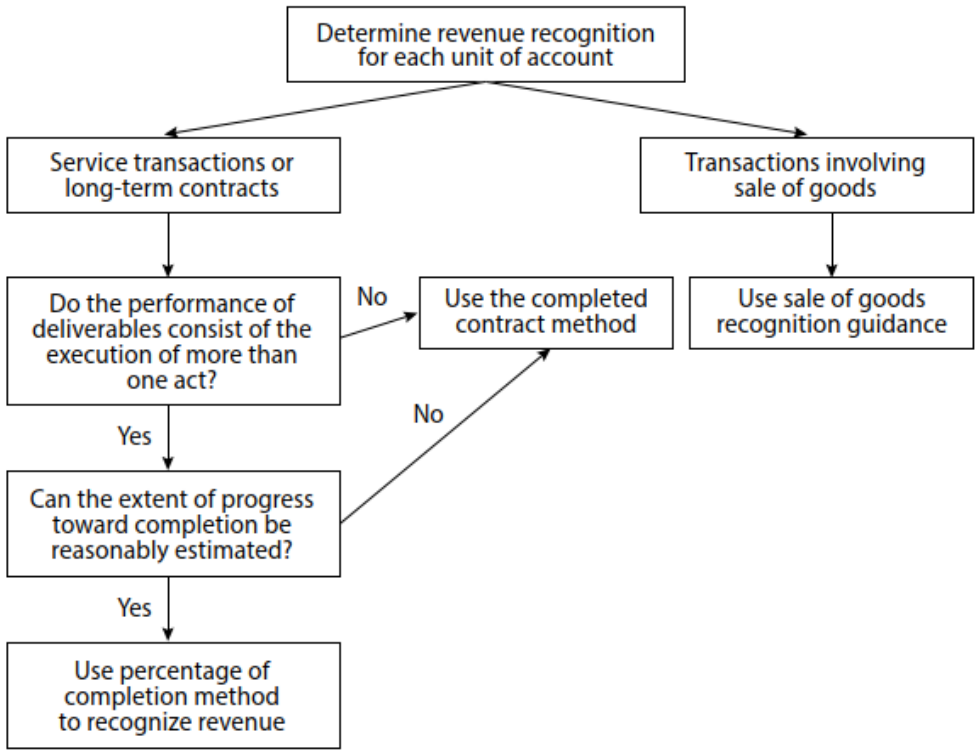Decision Tree 2 – Recognition of Revenue for Each Unit of Account